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P R O C E E D I N G S

of the

**SELECT COMMITTEE APPOINTED BY THE LEGISLATIVE
OF THE PROVINCE OF ONTARIO, TO ENQUIRE INTO
AND REVIEW THE CEMETERY ACT AND REGULATIONS
MADE THEREUNDER.**



Mr. J. N. Allan, Chairman, Presiding.

Mr. John Scott, Secretary.



VOLUME IV

Tuesday, September 15, 1953.

Toronto, Ontario.

(Mrs) J. A. Wilde,
Official Reporter,
Parliament Buildings,
Toronto, Ontario.

F O U R T H D A Y

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Toronto, Ontario,
Tuesday, September 15th, 1953,
9:30 o'clock, a.m.

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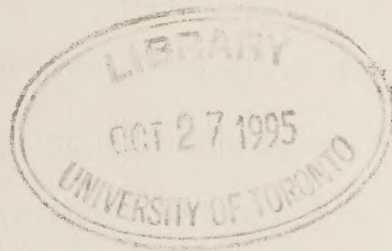
The further proceedings of this Committee re-
convened pursuant to adjournment.

PRESENT:

Mr. J. N. Allan, Chairman,
Presiding.

Messrs. Hall,
Sandercock,
Allen,
Thomas (Ontario)
Whitney,
Hanna,
Gordon,
Root

Mr. John Scott Secretary
Mr. Walker Solicitor



APPEARANCES:

Mr. Edwin Kay, Canadian Society of Landscape
Architects and Town Planners.
Mr. M. Johnston, Garston Memorial Bronze Co.

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Mr. F. C. Clark, Toronto General Burying
Grounds.

Alderman Dennison,)	
Controller Brand,)	Toronto City
Doctor Pequegnat,)	Council
Mr. Kent	

Mr. Wilkes Assistant Commissioner,
Hamilton

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THE CHAIRMAN: Gentlemen, I think we can begin. Before we proceed to receive the briefs which are going to be presented to us this morning, it seems to me it might be very useful for this Committee to visit some of the cemeteries in the vicinity of Toronto, and perhaps Hamilton as well.

Mr. Scott thinks we can arrange to finish by noon tomorrow, and during the afternoon, we could make suitable arrangements, perhaps using a bus, to take us on our trip, and if the newspaper men would care to come with us, we would be delighted to have them.

We plan to visit some of these cemeteries, so that when we finally begin to consider the briefs which have been submitted, we will have first-hand information from what we have seen at these various cemeteries.

It may be possible, when we are in London, to look at the cemeteries there, although we have an indication that a number of briefs will be presented in London, but we should be finished in one day, and we may have an opportunity to look at some of these cemeteries.

A great many of you are acquainted with the problems of the rural cemeteries and I would welcome any suggestions any of you might have as to what we can do to get a little more information regarding the rural cemeteries situation.

As you see, we have advertised in the paper when the sittings would be held, but we have not really had the active operators of good rural cemeteries appear before this Committee.

We will have to arrange to collect some of our active and successful operators of rural cemeteries, perhaps some who have had some experience in cleaning up abandoned cemeteries, to come before the Committee. You must have some of those in your various constituencies and I do know there is an interest throughout the province in what this Committee is going to do so far as those cemeteries are concerned.

There will be some disappointment, I have no doubt, because there are those who think that

the Ontario Government is going to take those abandoned cemeteries and put them in good order. I have watched governments operate for many years and that is not the policy of a government, to become definitely responsible for something throughout the whole province, and anything which is done, will in all probability, be handled in a co-operative way with the hope of improving some of these older cemeteries.

I would say this, I think you have found since you have been on this Committee, you have been cemetery conscious, and have looked at a great many cemeteries So far as our own county is concerned, especially the county of Haldimand, in regard to the Committee which was appointed at the time the Government endeavoured to do something to have neglected cemeteries taken over by the municipalities, and pass the necessary legislation to make that possible, it was mentioned yesterday by Doctor Berry there have been a great many neglected cemeteries taken over by municipalities. They have done, I would say, a reasonable job in looking after them. There are not nearly as many neglected cemeteries in the province -- at least it would be my impression there are not -- as there were 15 years ago.

However, I would like the members of the Committee to give this a great deal of thought and see if we cannot get something which would help us in any recommendations which we may bring in. If you have any suggestions now, I would be glad to hear them.

Further, regarding the trip tomorrow afternoon, would 1:30 o'clock be suitable?

Concurred in.

THE CHAIRMAN: Now, gentlemen, the Canadian Society of Landscape Architects and Town Planners are represented here this morning by Mr. Edwin Kay and I think they are going to be good enough to present a brief.

MR. EDWIN KAY: Mr. Chairman, the Society which I represent is not so much interested in the financial set-up of cemeteries as it is in the bringing into line of cemeteries with the general atmosphere of the community. That is, we feel, an important part of the establishment of cemeteries, and with that in view, we have dealt with old and disused cemeteries, about which your Chairman has just spoken, and we feel it is something which we cannot expect the province to take over as a whole.

The members of this Society have been for some considerable time disturbed, and we might say,

not a little distressed over the condition of a great many of the burial grounds throughout the province, and we welcome an opportunity to voice our opinions, and, if at all possible, help in some small measure in the adjustment of this deplorable condition.

We feel that this enquiry into the conditions and operations now existing, is of vital importance, and we trust that from the data gathered, sound legislation will be formulated which will govern control of the operations of all branches concerned with the burial of the dead, and assure restoration to some form of dignity and perpetual care for those areas which have been set aside for this purpose.

Much history of the development of Canada can be learned from ancient burial plots, particularly those in remote places. In many cases these are abandoned areas, none-the-less some of them represent the last resting place of many of our illustrious citizens. The only means of restoration or any form of perpetual care is through Government agencies.

By that we do not mean the Provincial Government as a body, but we feel that the Provincial Government might set up legislation whereby the townships will be authorized and empowered to do this work. We feel it is not entirely dealt with by the Provincial Government, but they are the people

who can set up that legislation.

In some instances, it might be impossible to attempt restoration, however, such cases would be very rare. Various methods have been carried out quite successfully particularly in England, where disused or abandoned burial grounds have been turned into pleasing areas. In some of the larger areas, recordings of burials have been made, tombstones removed. In some cases these have been used to good advantage, and their inscriptions preserved, particularly where stone walls have been used as enclosures, the area has been graded and suitably planted, and turned over to the public for park purposes. Whatever the procedure it is desirable to remove all tombstones to facilitate easy maintenance, and to record all burials, which have legible markings, either by plan or record book or both.

In a great many of the cemeteries we find -- and I have visited many -- there are stones which are not legible and you cannot tell who is buried there and who is not. On the other hand, there are some very, very old stones which are quite legible and I think these records should be preserved in some form and used in the restoration programme.

Unkempt Cemeteries in active use present a most difficult problem. In many instances,

maintenance is left to the individual, there being no maintenance fund available for general use. Burial plots are cheap, and no regular staff is maintained. In the majority of cases, a local grave digger collects a fee for digging and filling in, and from then on maintenance ceases unless the individual carries on. In many cases families move from the district, never to return, and thus the blight begins.

This Society feels that in all cases where a burial ground is in active use, the responsibility for its proper maintenance rests with the governing municipal body, and that a reasonable charge should be made to take care of some of the perpetual upkeep. However, it realizes that in smaller communities this might create a financial burden on a large percentage of the residents, therefore the initial charge should be reasonable. It does, however, contend that the burial of the dead should be classified to a great extent as a public service, and that it is not unreasonable to suggest a tax levy for perpetual care of the Burial ground.

That is in municipalities where there is no such thing as perpetual maintenance, where as I say, people have moved away and the burial plot is left, and grows into weeds, we find weeds and grass completely covering it, and we think burial grounds

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should be part of the general aspect of the community,

We feel that if there is no perpetual fund ,then the burial grounds should be kept in good condition, and taken over by the municipality, even if there is a small levy of taxes, to do so. In some cases, it may mean \$200. or \$300. a year to do so, but in some cases, even that is not done and the place is unkept.

Cemeteries occupy large and valuable tracts of land in cities the size of Toronto. These areas are methodically handled, and it is big business, new areas are not opened up until old areas are filled. It is unreasonable to expect that these vast areas should be denied to the public as passive park lands when open park space is at a premium. This Society feels and recommends that, where a large tract of burial ground has served its purpose, legislation should be passed which would permit the removal of all monuments, and that the area be properly landscaped and turned over to the city as park lands, exclusive, of course, of recreation. We feel that such a movement, if properly handled, controlled and maintained, would not in any way be disrespectful. Burials in individual areas could be recorded on plans, and proper records kept. It will be argued that on such a suggestion, objections would be raised by those people having friends or relatives interred

in the area, we feel that there is no basis of fact for such assumption, but rather, if the case was properly presented, there would be a ready and favourable response. It would in no way interfere with the burial areas, but rather create a more beautiful and peaceful atmosphere by the removal of all tombstones and monuments, some of which are grotesque and all bear an air of morbidity, and replacing these with beautiful trees and flowers. This is by no means a new suggestion, it has been recommended by landscape architects and others for many years and on several occasions has been successfully carried out with excellent results. We of the Canadian Society of Landscape Architects and Town Planners are of the opinion that a similar procedure should be inaugurated in Ontario.

In 1948, I went through three of these burial grounds of quite a large acreage. They had served their purpose and were filled. There were no more burials. There was talk of re-burial and that was voted down, and these places were put in the hands of competent people and excellent renovations were made. It was made into a beautiful spot, as a sort of park. There was no such thing as people standing around holding gatherings, but it was simply that if people wanted to stop and get a little relaxation,



they could, and it is astonishing how largely this was used.

The day I was in there, there were hundreds of people sitting or walking around, and it was beautiful. It was one of the main assets of the local community, and it was perfectly charming.

In another case of an abandoned cemetery hundreds of years old, the local municipality built a wall around the cemetery, and on the outside of the wall they did a good masonry job, and on the inside wall were the tombstones which were legible. They put up a small recording office with a beautiful plan of the entire place with each plot numbered and a recording of who was in the plot.

If you actually wanted to find out the exact place a certain plot was situated, it would take you an instant to find it, but the fact remains it was cleaned up and the people who were resting there could not object. The place was clean and tidy and presentable.

Dealing with the modern cemetery, under its many and varied titles, all set up to appeal to the bereaved family and indirectly to the bank account of said family, despite all its sanctimonious and heart breaking appeals, it has done more to bring

sane thinking into the handling and planning of burial grounds than any other movement. True this type of promotion became somewhat of a financial racket, but the only reason for this was the lack of legislation controlling such undertakings. If the disposal of the dead is to be left to private enterprise, then, within reasonable limitations those entering this field of endeavour expect (and rightfully so) a reasonable latitude for their operations. Their only sales promotion field is human emotion and this has been played far beyond the realm of decency. The members of this Society can not and do not propose in any way to discuss the operation of the funeral home operator, or the manufacture of accessories which enter into the pre-burial stage. We do, however, contend that the actual place of burial, its planning, operation and maintenance should come under the heading of public service, regardless of religion or cast. Private corporations in the U.S.A., in so far as the planning of their various "Gardens of Rest", etc., have done an outstanding job, they have employed top flight Landscape Architects for their general planning, their buildings are the result of the work of good architects and they have given up large tracts of their general area to beautifying only. Such

practice, of course, was sound business on the part of the promoters, rigid controls have been enforced thus preserving the general plan, and preventing an unkempt appearance, and as a result they have been able to make an appeal to the bereaved and speculate on the dead to a far greater extent than any promoter in mining stocks could ever envision, and with greater financial success. Their greatest achievement, however, is the creation of burial grounds of park-like effect which are an asset to the community. We of the Canadian Society of Landscape Architects and Town Planners are of the opinion that this type of cemetery should be encouraged, at the same time exploitation should be eliminated from every phase of burial.

The ideal burial ground:

1. Should consist of a suitable tract of land, dry, well drained, and where filled ground does not constitute a part of the area.
2. The whole area should be well planned, and a proper landscape plan prepared having as its main objective its incorporation into the community as an attractive park.
3. There should be no monuments or markers of any description. The purpose of this is



threefold: (a) It eliminates discrimination between rich and poor. (b) The parklike effect is perpetuated; (c) Maintenance problems are greatly reduced, thus ensuring a more perfect effect.

The maintenance costs in cemeteries where monuments are allowed is probably 75% higher than it should be due to the job of cutting around everything.

- (4) That a well designed chapel or church be located in each burial ground, this to be used by the public for burial services, and a place of meditation. Permission to place remembrance plaques, stained glass windows, etc., within the church should be given consideration. A registry and plan office should be a part of building, together with suitable offices.
- (5) All burial grounds should be non-profit organizations. A nominal charge for land should be made, together with an amount adequate for perpetual care.
- (6) In view of the recommendations that these areas be planned as park areas and so designed, and in taking into consideration that the

burial of the dead constitutes in part a public service, a tax on the municipality should be levied to ensure the highest standard of perpetual maintenance.

That applies to cases where the amount is deducted for perpetual maintenance is not sufficiently large to carry on its perpetual maintenance work, and when you talk of "perpetual maintenance", you must have some definite time in mind. I heard someone talk about 150 years.

Well, I think the average charge or the average amount set aside out of the total sale is about 20%. If we charge 20% of \$100.00, how far is \$20.00 going to go for 150 years' maintenance? It just cannot be done, and after a certain time, these burial grounds become the responsibility of the municipalities. When they are filled with people, and cannot sell any more plots, they either become a burden on the municipality or they start the process of re-burial if legislation permits.

If legislation does not permit that, what is going to happen is, they will abandon the area. If you have 500 acres in the heart of a city and people are not further interested in the cemetery, what are you going to do about it?

We think some form of legislation should

be enacted which would permit the municipality to take an active part in the perpetual maintenance. That is not saying they have to take an interest in the burial of the dead, that is the job of the individual family or whoever deals with that sort of thing, but when it comes to perpetual maintenance, we contend that a cemetery should be in line with the general atmosphere of the surrounding country, and should not be a detriment.

Therefore, a municipality should have some responsibility of seeing it is kept in good shape and enforcing its regulations.

If the money is there, it should be spent, and if it is not there, the municipality should take care of it.

This Society recommends a survey and study of existing burial grounds by a committee of competent people to determine:

- (1) The extent, if any, to which improvement in planning and beautifying should be done to bring the areas within the scope of attractive community assets.
- (2) To bring recommendations as to the advisability of continuing or otherwise any particular area for burial purposes. Such recommendations

should be based on:

- (a) The effect of further burials on the surrounding residential areas.
- (b) The suitability of unused areas for burial purposes.

Certain areas are set aside for burial which we believe should not be set aside for that purpose, because they are not suitable for it, and I think this Committee should visit them and decide whether it is suitable or not. If not, they should be abandoned and taken over to be used for some other purpose.

We feel the burial areas should be a forethought and not an afterthought. In other words, you have an area which is built up and a residential district surrounds it, suddenly you find it is "plumb in the middle" of the burial ground.

Burial grounds should be a forethought so that the people who are going to build around here know in time that eventually there will be a burial ground in this area. That is an important item.

The brief goes on:

- (c) To study the general conditions existing with regard to proper care and maintenance.
- (d) To make a general survey of any municipality, particularly densely populated centres, and

recommend future areas to be set aside for burial purposes.

- (e) To bring in recommendations for the future control of burial grounds throughout the province.
- (f) To make a study and bring in recommendations with regard to compulsory cremation.

This committee should be constituted of people of wide vision, and who are prepared to submit an unbiased opinion. Their recommendations should be of such a nature as to ensure the future care and maintenance of all burial areas, so that they constitute an asset to the community, instead of an unsightly detriment.

THE CHAIRMAN: Mr. Kay, I want to express the thanks of this Committee to you and your executive or whoever prepared the brief. This Committee is already indebted to a great many, and indeed, will be indebted to many more groups who have taken a really sincere interest in this work. Your brief contains some suggestions which are quite forward, I might say.

MR. KAY: I think we have to be forward, sir.

THE CHAIRMAN: I am not arguing or disagreeing with you about that, but in your suggestions for renovation of cemeteries, I would like to know

how many persons assisted and approved in the preparation of that brief?

MR. KAY: The entire chapter of the Toronto Society,

THE CHAIRMAN: Did you find amongst those men, any objections to the removal of those stones and placing them around in a wall, etc.?

MR. KAY: No.

THE CHAIRMAN: There was no objection to that?

MR. KAY: No objection whatever. I might say I wrote the brief, I was authorized to write it.

THE CHAIRMAN: Did you endeavour to prepare a brief which represented the thinking of your group?

MR. KAY: Yes, we had a meeting yesterday before this was put into type and at that meeting, the Toronto Chapter of the Society unanimously approved and presented the brief as it is there.

THE CHAIRMAN: I had the impression that one of the things which has prevented the improvement in older cemeteries, has been the thinking by some persons who have thought very, very hard in this direction, that you must not disturb anything in connection with the cemeteries.

MR. KAY: I think that is a mistaken idea. I would like to take a bet that if the province of

Ontario put in all the papers, an advertisement telling the people what they were going to do with a certain area, and asking their opinion from the people who owned lots in there for their approval of it, I think you would get 90% approval.

MR. THOMAS (Ontario): The regulations allow a municipality to do that now, but there is also a clause in there which says that anyone objecting to the removal of the tombstones can have them replaced.

That is one of the reasons why municipalities are hesitant to make a park of the old cemetery. It is a big hold-up.

MR. KAY: In that case, I did not know such legislation existed, but do you not think the legislation should state if there is the approval of 75% of the people, that the thing becomes law?

MR. THOMAS (Ontario): Yes, I agree with you it should, but even Doctor Berry admitted the other day -- and I think the Committee will substantiate this -- that there have been objections from people in respect to the removal of the stones, who have insisted they be put back,

MR. KAY: I think they might in some cases, but I think the great majority, provided they were assured that it would be handled in a first-class way,

would not object. I would safely say 90% of the people would agree, and if 90% agreed, I do not see why the other 10% should stop it.

THE CHAIRMAN: I gather you saw some cemeteries like this in England?

R. KAY: Yes, in England and France. This spring, I took a trip down through the United States, and I may point out I went into four or five of these so-called "racketeer" cemeteries. No doubt they were "racketeer", and they play upon the emotions of the bereaved, but the end result was something astounding. They were really remarkable.

There is one outside of Detroit called "White Chapel" which I visited many years ago and then again quite recently. Many years ago, I designed the one just outside Windsor, along with an architect, and we were taken through this White Chapel cemetery and it is magnificent. It was very beautifully laid out and you could not tell that there was anyone buried there. There were merely four-by-four markers on the corners.

THE CHAIRMAN: Getting back to the renovation of cemeteries, did you enquire in England, whether there have been any objections to the moving of the stones?

MR. KAY: My view is there would be nobody to object. In many of these cemeteries which were renovated, it is quite possible in England you could not find any of the relatives. In some cases, you might, but in the majority of cases, you would not find anybody and it was felt these places were neglected and something should be done about them. Something was done. They did a wonderful job of making it more attractive.

MR. ROOT: Who paid the costs of cleaning up the cemeteries?

MR. KAY: The municipalities paid the costs of bringing it in line to make it an asset instead of a detriment to the community.

THE CHAIRMAN: A municipality has that power now.

MR. KAY: Yes, it has the power, but is it doing it? Is there anything in the power to force them to do it?

THE CHAIRMAN: There has not been any forcing, but the municipalities have taken over a large number of neglected cemeteries.

MR. KAY: I know. I think an example of a well-kept cemetery is the one at Shelbourne. It is just outside Shelbourne.

THE CHAIRMAN: Had you given any thought to the possibility of dis-interring the remains in some of the smaller cometeries?

MR. KAY: In the very small ones, yes, definitely.

THE CHAIRMAN: Have you seen the park in Chicago where they removed all the bodies except one?

MR. KAY: Yes.

THE CHAIRMAN: That was a big operation.

MR. KAY: Yes.

THE CHAIRMAN: And they have a lovely park.

MR. KAY: Yes, it is a tremendous asset to the community.

THE CHAIRMAN: And the stones have disappeared entirely.

MR. KAY: Yes, and you say our brief shows advanced thinking. I do not think so. I think it is thinking which should have been done twenty years ago.

THE CHAIRMAN: We welcome it. You mention, too, burial grounds in sections where they stood out like a sore thumb.

MR. KAY: Yes.

THE CHAIRMAN: Of course, the burial ground was there before the building programme started, was it not?

MR. KAY: Yes.

THE CHAIRMAN: And there was not forward planning then, as there is now. There is a possibility that may not be repeated.

MR. KAY: That is quite possible. I think it is something which should be assured that it will not be repeated.

MR. THOMAS (Ontario): One statement in the brief says that you recommend this Committee bring in legislation respecting compulsory cremation.

MR. KAY: No, I said you should study it, the possibility of compulsory cremation.

THE CHAIRMAN: I believe there are cemeteries where, at the end of seven years, all bodies are disinterred and cremated and the burial ground is used over again.

MR. KAY: Yes, in the more densely populated areas. They have done a great deal of thinking in Europe, and particularly in England, of this very problem, because those burial grounds have been used for centuries and centuries, and they are getting into a very tight corner. They realize the burial of the dead is more or less of a public service, and you must provide some place for it.

THE CHAIRMAN: You mentioned a period of 150 years. Of course, it is said that nothing is

perpetual, but I would not suggest that the person who buys the lot and pays for the permanence of upkeep, has not the feeling that it is perpetual, that it should go on and on. Of course, any well-managed operation never uses any part of its principal.

MR. KAY: No, but many people are sold these lots and are told this very thing, and are strongly of the opinion they have paid sufficient money to keep the thing going perpetually, but they have not.

MR. ROOT: If it is not perpetual, what becomes of the principal?

MR. KAY: That is where this Committee comes in. We are suggesting you inquire into those things.

THE CHAIRMAN: You are suggesting that it would be wise for this Committee to bring in a recommendation which would place complete control over perpetual care funds under the responsibility of a Board?

MR. KAY: Exactly.

THE CHAIRMAN: That is, it should be taken entirely out of the hands of the cemeteries?

MR. KAY: Yes.

THE CHAIRMAN: Do any of the members wish to ask any further questions of Mr. Kay?

MR. ROOT: There was a suggestion made

that if 75% of the people approved, then you could move the stones. Supposing we made that type of recommendation where we advertised to these people, asking for their approval and we received no answers, and went ahead anyway.

MR. THOMAS (Ontario): I think that is the only thing a municipality could do. After a certain length of time, if they received no answers, they should step in.

MR. ROOT: Yes, because it is very difficult to find people sometimes.

MR. KAY: Yes, it should be done thoroughly, and everybody should be given an opportunity, and there should be no coming back and saying, "We did not know about this thing".

MR. ROOT: The fact a cemetery is neglected shows that many people are not interested.

MR. KAY: Yes, I hate to say this, and I would rather it did not appear in the Press, but I would say 75% of the monuments which are put up, are put up on a dollar basis, so they can say, "We spent so many dollars to do this job", and after that, they are through. I do not want that to go in the Press.

MR. HALL: That is quite true.

THE CHAIRMAN: Mr. Kay, I hope you will be

good enough to convey our thanks to your group for preparing this brief. I might say to you personally, that you have my blessing so far as preparing landscape plans and that sort of thing are concerned, before the cemetery becomes filled. I expect the landscape men and architects work for a fee, but you are doing great work if you make these cemeteries beautiful.

MR. KAY: I would like to tell you of an instance. The plans are still in my office, in connection with this, and I do not mind saying where the incident occurred. It was in Ottawa, and was back in 1926. I was called in to design one of the modern cemeteries which covered quite an acreage. I don't mind telling you my fee was \$6,000 for the plans. We were called in to design a magnificent church, but these people simply talked in millions and millions of dollars of profit, with the result the plans are still in my office, and the land is back being used as farmland. They sold their assets and dumped their farmland, and that was all.

Ottawa could do with a cemetery, but that was the thinking of the people at that time. They looked over the pictures which were brought from the United States, and these people did the work in the United States, although they may have put quite a

bit of speculation into it, and used what you might call "unethical pressure", they do carry out their programme of beautification. Some of these programmes were fantastic in the money they spent. They were just simply fantastic. I know of one cemetery alone where the landscape architect and the plans which he prepared and the job which was carried out, cost one and one-half million dollars for the beautification of the cemetery alone. However, they got it back very quickly, but they actually spent one and one-half million dollars on the landscaping alone, without the architect's fees. That spot was a beauty spot, but in this country, I am afraid they got off on the wrong foot.

There was a great opportunity here in Ottawa, but they talked in the millions for themselves and did not talk of a cent for perpetual upkeep, so it flopped.

THE CHAIRMAN: Thank you very much, Mr. Kay.

Controller Brand, would you be good enough to introduce the Toronto delegation?

CONTROLLER BRAND: Mr. Chairman and gentlemen, the delegation we have here this morning, represents the city of Toronto and it includes Alderman Dennison, the city solicitor, Mr. Kent, and the M.O.H., Doctor Pequegnat, and myself.

Our representations to the Committee will be based, rather than on general matters, which were discussed previously, on a specific matter which is coming into the picture at the moment, and that is the speculation and exploitation which is being carried on with regard to some burial lots.

This matter has been endorsed by the City Council, and these representations this morning, are endorsed by the City Council. It was referred to the Board for action, and concerns specific things which I will deal with in general terms, and then Alderman Donnison, who has specific information to give to the Committee, will follow.

The first one is in regard to this exploitation on behalf of door-to-door salesmen of these high-priced cemetery lots, that we ask this Committee to consider drafting regulations under the Cemeteries Act to:

- (a) Require that 50% at least of the purchase price of cemetery plots shall be placed in a provincially-administered trust fund for perpetual care.
- (b) Limit the commissions paid to salesmen to 10%.
- (c) Require that no plots be sold until the Minister of Health of Ontario has approved

the site and the price of the plots.

I understand from Mr. Kent that it is already part of the Act, and probably if just a little more emphasis was placed on it, the Act already gives that authority.

THE CHAIRMAN: I am sorry I missed that last part.

MR. BRAND: The requirements that the Minister of Health of Ontario approve the site and the prices of the plots, I understand, according to Mr. Kent, is already part of the Act, and it may be only required that this Committee put emphasis on it, to draw attention to that part of the Act, that it should be enforced rather strenuously.

With regard to 50% of the purchase price being set aside into a trust fund, I think that is self-evident. It will ensure that persons who are purchasing burial plots will be assured that their portion of the purchase price is not just for the land, but for perpetual care and is set up under provincially administered trust funds.

The limitation of commissions is also self-evident. I would be the last person to criticize such commissions being paid as can be paid to any person selling in a competitive field. Certainly,

commissions paid on this sort of business are not in a competitive field.

Laws over which we have no control require that we all die. Laws over which we have control require that having died, we be buried, and that takes the competition out of this field.

I think a 10% commission, and the Council believes 10% commission, under those circumstances, is quite adequate.

That is just a statement bringing those things to your attention and I will ask Alderman Dennison to present to your attention, the detailed information he has regarding the exploitation in this field.

ALDERMAN DENNISON: Mr. Chairman, and members of the Committee, I became interested in this last fall, when a lady in Ward 2, contacted me to say that she had purchased a cemetery plot from a door-to-door salesman and she wanted to know if she could get out of the contract.

I told her .. to write to the company and tell them she did not wish to continue, which she did, but she got a letter back, saying she would have to continue. They had her name on the contract, and the money would have to be paid.

This lady signed a contract with the Resthaven Memorial Gardens Limited to pay \$300.00 for a lot, to pay an additional \$50.00 for the 15% perpetual care charge, and to pay \$17.25 as a service charge on the lot, a total of \$367.25.

THE CHAIRMAN: What was the perpetual care charge?

MR. DENNISON: \$50.00.

THE CHAIRMAN: Do you know how many graves that was for?

MR. DENNISON: That was a four-grave plot.

THE CHAIRMAN: The service charge was what?

MR. DENNISON: The service charge was \$17.25, and in the contract, on the back in small type, there is the suggestion that people buying these plots can make money out of them later on when over half have been sold and the ground developed, and the price will increase. This is exactly what the Resthaven Memorial Gardens Limited suggested. They say:

"To accomplish this end, we are developing our property into a series of beautiful gardens wherein we are combining the talents of the engineer, sculptor, architect, the landscape designer, and the horticulturist to create a series of beautiful gardens in

which various events in the life of Christ will be depicted through artistic memorials. Thus, when completed, our cemetery, through its beauty, architectural and religious memorialization, will become a spiritual and cultural inspiration to the community, which it serves. It will simultaneously serve as a noble resting place for the departed, and visitors' thoughts will be elevated and not depressed.

"To more quickly accomplish this garden development, we are allocating approximately one-half of the lots in the entire property to families who qualify under our public relations programme."

Special families were getting a good deal of it, the salesmen stressed.

"Each of these lots are allocated to members of our public relations families at a price which we conservatively estimate it will cost us to develop same and provide the care and maintenance of the lots as a grave buyer in this instrument. The remaining lots are to be retained by the company for sale in future years. It is our experience

that this programme of allocating approximately one-half of the lots under this plan, is creating a heritage of satisfied lot owners and will definitely ensure a future demand for lots in developed gardens at substantially higher prices. The sum you have contracted to pay includes the payment for the lot development, current care and maintenance, and the amount which is to be set aside for and placed in a irrevocable perpetual care fund, heretofore established for the cemetery".

The salesman, I am told by the lady who gave me this contract, stressed the fact that after half the lots were sold, the area would have been completely landscaped. He did not make any bones about it. Last fall, he was selling lots in a farmer's field and he suggested, after half the lots were sold, the price would go up, and if the party wished to sell their lot at a higher price, they could make a neat little profit. That is one of the sales by this group of people, a thing I would consider very callous and unethical.

If we figured, say, 1200 standard lots per acre at the price charged this lady, the sale

price, even at this early price, would amount to \$110,000. an acre or \$1,100,000 for a ten-acre cemetery.

Yesterday, you were told in a brief here, that sales costs would be 25%, investors' returns would be $8\frac{1}{2}\%$, profits would be $9\frac{1}{2}\%$, sales plans, $43\frac{1}{2}\%$. In other words, a total of $48\frac{1}{2}\%$ is wasted investment as far as the person desiring a cemetery plot is concerned. It is promotional investment, and I think should have no place in the sale of cemetery plots.

They suggest a perpetual care in the contract for 150 years, and they suggest 15% of this amount will be able to take care of that.

In our lifetime, we have seen trust funds diminish in value, even though the capital remains intact, which is continuous inflation.

Those of us who are fifty years of age today and purchased twenty-year pay life insurance when we were twenty years of age, if we died today, our estate would get \$1,000, but the \$1,000 will only be two or three hundred dollars in terms of the money we put into it.

Costs have risen and the same will be true with regard to cemeteries. I believe our

recommendation with regard to 50% makes it a necessity to provide for perpetual care, and the suggestion that 15% will do it, is impossible.

What disturbs me is that apparently we have gone on for years with existing cemetery organizations which have provided a service to the people at what I think is a remarkably low cost. In my twenty years' experience in public life, I have never heard a complaint against existing Toronto cemeteries.

This new organization started selling plots just a year ago, and I have had at least ten complaints already. I have had two people who have contacted me, who have just stopped paying. This sales promotion idea in the United States has reached fantastic proportions.

At a convention of the New York Cemetery Association held in New York city last October -- they held a four-day convention there -- 90% of the time was spent, not in trying to satisfy their customers, or to develop beauty in the locations, or trying to provide services after the grave was purchased and the cemetery was completed, but in trying to promote the sales of cemetery lots.

Their promotion reads almost like the sale

of radios or television sets. They advocate door-to-door sales, salesmen on commission. Now we suggest that commissions be limited, but perhaps there should not be any commissions in this business at all. Probably we were leaning over backwards when we suggested limited commissions, probably all employees of the cemeteries should be salaried.

They suggest radio sales, bringing in and making use of sacred songs, to stimulate the sentiment of the people, and winding up with "Buy your cemetery lot now, get in now before the price rises". They advocate the use of advertising, they advocate films for churches and fraternal societies, and they offer to give the churches and fraternal societies 50¢ apiece for every person who sees the film, and \$1.50 if a husband and wife came together, because there would be more chance of selling when they come together.

People coming to the film had to register and those names were passed out to the salesmen who called at their homes the next day.

They advocate sacred singing in churches and chapels, of urging people to listen to fine sacred music and again registration of all who attended was compulsory, and those names were made

available to the sales force.

They advocated television shows with quartettes singing sacred songs, and direct mail advertising.

It is alleged that the local Memorial Gardens Association was expelled even from this organization for unethical sales methods, and an organization recommending that type of sales campaign could well itself be considered unethical.

In New York state, where this apparently started in 1949, the New York state Attorney-General, Mr. Nathaniel L. Goldstein, charged that the Maple Grove Memorial Park Limited had pyramided an investment of \$200. into a \$1,650,000 haul, when a group of "insiders" associated with a non-profit cemetery, formed a pseudo real estate corporation. This outfit added a mark-up of 100% to the price of graves and made its huge profit in five short years, employing telephone sales, house-to-house canvassers, easy payment plans, but when a grave was needed and a death occurred, they wanted immediate payment before anyone would be permitted to be buried.

The Resthaven Memorial Gardens also require that at least one plot be paid for before any burial takes place.

They even charge an additional \$3.00 per grave per year to cut the grass. At the rate of 1200 graves per acre, that would mean an additional revenue per acre of \$3,006. per acre per year from the grass cutting fee they charge.

That started New York city on the road to bringing about cemetery legislation. There is a cemetery here on the corner of the Thistletown road and No. 27 highway, which I have been observing for the last year.

They bought part of the farm there with heavy clay-type land and in large areas, there is much water lying on it every spring. They graded the top soil off it, dug out roadways and then brought part of the top soil back.

I imagine they have enough of the top soil left, which if it is sold, as they probably will sell it, will pay for the land. At the same time, the site itself, from the standpoint of a site, is utterly unsuitable for a cemetery, and therefore I think some public body should be required to approve of these sites.

It seems also that we should stop the sale of lots in undeveloped sites. We should not permit salesmen to sell cemetery plots in farmland, while

the cattle are still pasturing in the field. I think if a group of people seriously want to go into the cemetery business, they should prepare the ground first before they start selling plots.

At least, there should be a prohibition of special reduced prices to early purchasers. I think the cemetery organization should have a fixed price. That is the dignified, ethical way of selling land, and not to try to sell people on a scheme in which they would be getting this cheap if they were one of the first 50% of the buyers, and afterwards, they would be charged more.

It might be well, in my opinion, to require something like we do in the case of the Consumers' Gas Company in Toronto, which would be a public utility. It might be well to require that the local municipality or some local public body appoint a representative to sit on the board of trustees of the cemetery. That might be a very good thing, and I also think that new cemeteries should be opened when needed and not in advance of need, because if they open in advance of need, someone will pay more money for cemetery land, and for this \$367.25 charge for this plot, this lady could have gone to any of the cemeteries already existing in Toronto and bought

the same size plot to bury four people for \$80.00.

The net result of all this, unless it is curbed quickly, will mean higher prices for cemetery lots in this whole metropolitan area. I can see no other result of it, if these people take business away from old established and non-profit cemetery organizations, who, although they are not municipal cemeteries, nevertheless, are controlled by a board of cemetery trustees, made up of reputable citizens. It is true, they themselves appoint the new directors when directors resign or die; nevertheless, over the last one hundred years in Toronto, this type of cemetery has provided for all practical purposes, a non-profit low cost cemetery for the people of this area. I think if we permit anything to start here and grow here which will raise prices, and take business away from existing cemeteries, and open up large tracts of land in advance of need, we are all going to have to pay more money for cemetery plots.

Existing cemeteries will have to raise their prices if they have to advertise and compete, and put on a sales organization. I do not suppose they want to do such an unethical thing, but they would have to raise prices if they did.

THE CHAIRMAN: Mr. Dennison, there were a couple of questions I would like to ask. First of all, I want to thank you for your interest in the work of this Cemetery Committee, and for your appearance here today.

MR. DENNISON: I would be very glad to give you this copy of the contract which I have read to you.

THE CHAIRMAN: Thank you very much. I understand you are a member of the Board of Health and I wonder what the connection is through your activities in this city, that you are interested in cemeteries.

MR. DENNISON: The City Hall and nearly every Alderman and Board of Control member have had repeated requests ^{from people wanting} to get out of these kind of contracts in the last year, when they found out they have been gypped. I brought the matter up,, and the Board of Control thought we should officially come before this Committee.

THE CHAIRMAN: You do not have a member of the Board on the Toronto General Burying Grounds Trustees?

MR. DENNISON: No, we do not appoint a member. The Toronto General Burying Grounds Trustees was an organization which started about 1847.

At one time, it operated the old Potters' Field at the corner of Bloor and Yonge Streets.

The graves there were moved to the Necropolis. In the Necropolis, you will find the graves of the early Toronto settlers and pioneers. No dividends have ever been paid to anyone, no profits have ever been made, and the money they received from graves has continued to build up their assets and those assets belong to the organization.

The directors have been appointed down through the years until today I think they have six trustees or directors. No doubt they can tell you more about their history than I, but we have great respect for the public service job they have done in Toronto.

THE CHAIRMAN: We have always understood and I think it is correct, that the men who occupy civic positions, especially elective positions in the city of Toronto, are smart municipal men.

What would be your personal opinion as to whether or not the municipality should have an interest in the cemetery which is serving that municipality, by possibly the appointment of a man on the board of the cemetery? What is your opinion as to whether the municipalities should have a finger

in the operation of cemeteries? I ask you this with this thought in mind: if a cemetery becomes abandoned and if it is neglected and has not been properly financed, if the fences are down and the thing is badly managed, the municipality, in all probability, is the one which must take it over.

You mentioned your experience in Toronto has been very vast. As a municipal man, would you care to express your opinion as to whether or not municipalities should have a representative in the management of cemeteries which serve the people of their municipality.

MR. DENNISON: I would think in the city of Toronto, by and large, we have not felt that necessary over the years because the present trustees have done their job well. I think you will find that municipalities are not anxious to get into extra business, especially non-profit business, but I do think it would be well, and probably the existing cemeteries might welcome the municipality appointing a representative each year to sit on the board of trustees in the same way they now appoint a representative to sit on the board of all the hospitals in the area.

That might be a contact which could be recommended.

In the rural areas, they do have a much more different problem than in a large city. In a large city, we have a great enough problem for them to function separately and carry on forever. I imagine Toronto General Burying Ground is set up in such a way they could provide perpetual care for five or six hundred years with their present set-up but in a rural area, we find little cemeteries starting with a church or other organization. At times, they separate and pass out of the picture and the cemetery sits by the roadside growing up with weeds.

I notice on No. 7 highway near Guelph at a crossroads, some organization has taken one of the abandoned cemeteries over and cleared the land with a bulldozer, and put the tombstones in a semi-circle in a corner of the land, setting the tombstones in a concrete base. I do not know whether that was done by the municipality or what organization supervised that.

THE CHAIRMAN: Would you care to express your personal opinion as to whether you feel there should be any objection by anyone who had friends or relatives buried in that cemetery, to having the stones removed from the graves and put in a position

where they would be reserved?

MR. DENNISON: I think there would be objections for a time after which the graves were opened. I, think everyone knowing the person buried there, would like to see the grave stay as it is.

THE CHAIRMAN: I was referring particularly to cemeteries which are filled.

MR. DENNISON: I think Mr. Kay has presented a thought which deserves some careful consideration. I think it has merit, and when we are short of land area, we will have to give some thought to it and come to some policy in this matter and probably adopt that suggestion. I do not think at the present time with plenty of land available generally in Ontario, that that would be practical.

THE CHAIRMAN: I am not asking you this question with the thought of embarrassing you, because I realize there might be a little criticism in the minds of cemetery boards if you answer in the affirmative, and that is not the thought in mind, it is only to give us your personal opinion. Do you think, perhaps, garden-type cemeteries should be considered by cemetery boards?

MR. DENNISON: Yes, I think garden-type cemeteries certainly serve a need -- and this is my

personal opinion and has not been endorsed by any members of the City Council -- but I think if the city of Toronto were to develop this proposed "green belt" around the city, and make certain areas in the green belt cemeteries as well as parks, it would be ideal.

The tombstones could be placed around the edge of the lot. I had not thought of doing away with the stones altogether, but placing them around the edge of the lot and the graves in the centre of the park, so that we could very easily plan beautiful cemeteries along the edge of the green belt which would serve two purpose, the purpose of a cemetery and the purpose of a park.

That is only a personal thought I had at one time when I was stressing the green belt problem.

THE CHAIRMAN: You quite realize an individual is entitled to his choice of the type of cemetery that he or his friends would be buried in.

MR. DENNISON: That is true.

THE CHAIRMAN: Do any of the members wish to ask any further questions of Mr. Dennison?

MR. HANNA: How many fake companies have we in Toronto operating at the present time?

MR. DENNISON: I do not know, but I think it is just the one organization operating cemeteries with different names for each cemetery.

MR. HANNA: How many cemeteries would there be under this fake organization?

MR. DENNISON: I think they are operating three now and supposing to be opening a fourth. I cannot give you any information on that.

MR. GORDON: On that contract there was the amount of \$367.00 mentioned, \$50.00 for perpetual care. What is the \$17.00 for?

MR. DENNISON: That service charge is not defined because I understand they still charge the fee for opening the grave, for putting a memorial marker on the grave, and all the other extra fees they charge. These other fees are not listed there, so the person would be at the mercy of the company, I suppose, as far as the other fees are concerned.

MR. GORDON: That means the first person who was buried would have to pay an extra \$100.00 for a marker.

(page 364 follows)

THE CHAIRMAN: I might say to Mr. Gordon that the Committee will be holding further meetings and that such questions which might arise in the minds of members of the Committee may be answered at that time. We will endeavour to ask the person who can properly answer the questions, to appear again before the Committee, and clear up anything of which we are in doubt.

MR. DENNISON: May I have that contract back when you have made a copy of it, Mr. Chairman?

THE CHAIRMAN: Yes, surely.

MR. ALLEN (Middlesex South): Is it not your opinion that for the man of humble means, it is much cheaper to be buried in one of these open lawn cemeteries than it is in old established cemeteries?

MR. DENNISON: In the new cemeteries?

MR. ALLEN (Middlesex South): Yes.

MR. DENNISON: No, the people here who signed this contract could have secured the same thing in an established cemetery for \$80.00, and they were contracting to pay \$367.25 for it. Look how much more it costs them.

MR. ALLEN (Middlesex South): It costs a great deal for a tombstone.

MR. DENNISON: You do not have to have a tombstone in an established cemetery. That is not

required. You do not even need grave-markers but you can buy those extra if you want.

MR. ROOT: With regard to perpetual care, I was listening to the brief yesterday afternoon, and I noted they had 15%, but actually that 15% is on many charges which are not necessary, so perhaps it actually amounts to about 30 or 40%.

MR. DENNISON: That is true.

MR. ROOT: It is 15% of 25% for sales costs, 15% of 9 $\frac{1}{2}$ % of profit. I am wondering, in all fairness, if perhaps the amount they are setting aside for perpetual care is adequate because it is a percentage of things which have nothing to do with the cemetery.

MR. DENNISON: I am not prepared to say that. If they sell ^{at} twice as much per space, then I suppose it would be 15% of twice that much, and therefore they would have twice as much money, but 15% remains 15% in relation to the acreage of the cemetery.

MR. ROOT: I understood you to say they both sold the same space for a grave. While they say they spend 15% for perpetual care, that 15% is on the cost of the lot and on the sales cost and on the profit, and it actually would amount to 30%.

MR. DENNISON: When I made the comparison, one was for four graves, side by side, and the other was for four interments in two graves, so that the

existing cometeries have more graves per acre than this new type.

THE CHAIRMAN: We will now adjourn for five minutes.

---Whereupon a short recess was had.

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(page 367 follows)

---- Upon resuming.

MR. PALMER KENT (City Solicitor for the City of Toronto): Mr. Chairman and members of the Committee, I have very little to add to what has been so ably presented by Controller Brand and by Alderman Dennison.

I think the interest of our City Council was mainly in this matter of what has been referred to as the "racketeering" which has been going on in cemetery plots and so forth.

They said specifically we were to address our remarks mainly to profit organizations, established on a profit making basis, for the development of cemeteries, and the City Council wanted to make it clear to this Committee that they support whatever investigation you make regarding that line. That is probably the main point.

A number of representations were made to the Board of Control and it was the Board of Control which asked Controller Brand, Alderman Dennison and Doctor Pequegnat, our MOH, and myself to come up to this Committee.

Alderman Dennison is also the chairman of the Legislation Committee in the City Council, and he is alderman for Ward 2, in which there are some cemeteries.

In the City of Toronto itself, there is only one which is purely a private cemetery and that is the Garrison Cemetery in which no interments have been made for some time. The other cemeteries, as has been intimated, are well operated. We are not directing any remarks at the moment against them, but I do want to make it clear to the Committee that we are not interested solely in the cemeteries in the City of Toronto, but because of the way the City of Toronto has grown, cemeteries are located in the suburbs and a good many of those which have been spoken about are outside the City of Toronto limits.

The matter of the burial of the dead knows no municipal boundaries as such. It is our people in the City of Toronto who are approached by salesmen. It is our people to some extent who may be victimized by those efforts and therefore we are interested.

In addition to that, the City is a partner in the new Metropolitan scheme and is, therefore, directly interested in the whole metropolitan area and anything going on in that area.

I want to make that clear insofar as our interest is concerned.

In addition to that the only particular thing I wanted to refer to was the question of responsibility of enforcement of the Act, if I might, Mr. Chairman.

Just to bring it to your attention, as you know in Section 9 of the Act, there are certain duties given to the local boards of health, and the local board of health in our municipality and other municipalities is a corporate body with certain duties placed upon it.

Section 9 says:

"(1) It shall be the duty of the local board and it shall have power,

(a) to enter into and upon and to visit and inspect any cemetery within the limits of the municipality and to examine and inquire into the condition of the cemetery."

Note those words, "the condition of the cemetery".

Then, there also is:

" (b) to see that the provisions of this Act and the regulations are observed and to enforce their observance by prosecution for the penalties imposed by this Act."

You will see there is quite a division of the responsibility as to enforcing the matters set out in the regulations and the matters set out in the Act. All of the matters of administration of a cemetery are dealt with at the present time, by the Department of Health for the Province. All of the returns which are made by a cemetery are made to this department, the matter of obtaining the

approval for the establishment of the cemetery, the approval of the plans for selling lots, and all those things are directly matters for the Department.

However the municipality has no knowledge of these things. We do not know whether returns are made, or whether the Act is complied with generally, and it may be -- and I am not criticizing at all -- the Department feel that they do not need to enforce some particular matter against the cemeteries because it is said in the Act to be a responsibility of the local board of health.

In looking into this I think it would help matters if your Committee would consider the division of responsibility and put on the municipalities the task of seeing to the condition of the cemeteries, the fencing, whether it is weeded, the layout of the stones and the condition in which the cemetery is maintained. It should be a municipal matter, while all other matters of administration, whether the books and records are kept up to date, the annual returns, the contracts for Perpetual Care, the supervision of any fund which is set up by the cemetery for Perpetual Care, all of that should be clearly the responsibility of the Department of Health. That is a matter to be considered, I believe.

We have an inspector in our Health Department who visits the cemeteries and, generally, all he has to

do is write them a letter, or speak to some person there, and they will either do the weeding necessary or fix the fences or something of that nature.

It is very seldom, as far as I know, that he has to do any prosecuting or anything of that kind and probably that is just as well.

But the division of responsibility is one of the things which will really make the Act operate. We have no jurisdiction so far as conditions of cemeteries outside of our boundaries are concerned, and I have no knowledge personally as to whether the provisions of the Act are in force with regard to cemeteries outside of our boundaries, even as to condition, whether their local board of health approves and so forth.

In the matter of the division of responsibility, the matter of the layout of the cemetery and the plots and so forth, is a most important thing. When an application is made under the Act at the present time it is provided that the applicant shall send his application originally to establish the cemetery, to the local board of health. It is very seldom that this happens. The main application is to the Minister of Health to establish the cemetery and then, subsequently without notice to anybody his application is approved, the plan or layout of the plots and so forth follows.

I submit both of these things, the establishment of a cemetery and a plan approving the lot, should go to the local planning board and to the local board of health, if there is one, or the local council, so they will all have some opportunity -- not necessarily to approve or disapprove -- but to know about them and they could make representation to the Minister from the standpoint of the establishment and layout of the lots.

That is the second matter as far as that is concerned and that is really the main point I wanted to make in support of these representations which have already been made by Controller Brand and Alderman Dennison. Thank you.

THE CHAIRMAN: Thank you very much, Mr. Kent. I would like to say to you that you are quite free to offer suggestions for the revision of this Act, because I think the Government realizes that the Act needs revision and that was largely the thought in mind, I expect, when the Legislature appointed this Committee.

There are one or two things I would like to ask your opinion about from your experience. I expect you have had no difficulty. Toronto Burying Grounds have managed very well by themselves and the City has had no difficulty, but I believe in some cases -- and perhaps you can tell me if it has been true here -- other

municipalities are not so anxious to accept the dead and it is difficult to get the board of health to approve a site. Have you ever had any difficulty in that respect here?

MR. KENT: I have no knowledge of it, Mr. Chairman. I think every municipal council should be definitely interested in having a cemetery located for the people some place, either in the municipality or on the borders.

THE CHAIRMAN: The outside municipality some times objects to the cemeteries. Of course they are not anxious to provide a very fine site, perhaps.

MR. KENT: There might be difficulty that way, that is why it is a good thing to have an overriding authority like the Department of Health.

MR. THOMAS (Ontario): One of the reasons might be that the outside municipality realizes they will lose a certain amount of assessment by the establishment of a cemetery there.

MR. KENT: Yes, but they should contribute that much to having a cemetery there. That is one of the things we are trying to get over by this metropolitan partnership, to realize that we cannot work within municipal boundaries altogether.

THE CHAIRMAN: There have been suggestions made to this Committee that it might be advisable if in the Province there was a cemetery board appointed to handle the problems and affairs of Perpetual Upkeep and money, and the various cemetery problems throughout the Province. I have had in my mind the thought that although the Board of Health has certain jurisdiction over the cemeteries, they have very little jurisdiction over the percentage of cemeteries established to serve the City of Toronto.

MR. KENT: That is right, and the board of health in an outside municipality might not be interested.

THE CHAIRMAN: Is Doctor Pequegnat going to speak to us?

MR. KENT: Yes, I think he will say something to you.

THE CHAIRMAN: Perhaps he will give us his opinion as to how this problem could be met.

MR. KENT: The only advantage I can see in having the board, Mr. Chairman, is if the matter of strict enforcement of the Act is in any way embarrassing or difficult for the Government, the matter may be administered by a department of the Government, and if they can do it without any embarrassment I do not see the object of any Provincial board, myself. But I do think if they look

upon the local bodies to do any enforcing it would be all right.

THE CHAIRMAN: Do you think the Planning and Development Branch of the Government should have a place in the cemetery set-up?

MR. KENT: Certainly in the original set-up of the cemetery, the laying out of the plans and so forth, but it is really the local planning board of the area who is interested. Probably the Planning Board of the Province should be considered.

THE CHAIRMAN: Do you think cemeteries should be considered in the same light as a subdivision? If you want to have a subdivision, you must get the approval of the local planning board and then the approval of the Provincial Planning Board.

MR. KENT: Yes, it is the same kind of thing exactly, and I think it would be a good idea if we looked upon the laying out of the cemetery in the same way we do upon the establishment of a local subdivision.

THE CHAIRMAN: You heard Mr. Kay mention that cemeteries were located sometimes in a place where the choice of sites was unwise and it looked very bad and stuck out "like a sore thumb" in the overall picture.

That could happen and I would like to know what your thought would be regarding the selection of the site

in that sort of case. Should it be brought under the oversight of the local planning board as a subdivision first?

MR. KENT: If the local planning board knew about the establishment and could make representations to the Department of Health regarding the site, and regarding the approval of the site, I think it would be sufficient, Mr. Chairman.

MR. THOMAS (Ontario): I think a very good point has been made that no plan should be approved by the Minister unless the local people have been consulted. I think it is very wise and I would like to know what the practice has been in the past. Have the local people had any knowledge?

THE CHAIRMAN: Mr. Walker might answer that.

MR. WALKER (Solicitor): The local Board of Health is always consulted. As a matter of fact the Act requires their approval on it. I am speaking from my recollection.

MR. KENT: If it says "approved", I think it would be a good thing. The Act merely says:

"2. A cemetery shall not be established or enlarged until the approval of the Department has been applied for and obtained in the manner herinafter provided."

"3. An application for such approval shall be made in writing to the local board, and the applicant shall submit therewith a detailed plan and description in duplicate of the land proposed to be acquired --- "

that is the land to be acquired for cemetery purposes.

" --- the applicant shall submit therewith a detailed plan and description in duplicate of the land proposed to be acquired or used for cemetery purposes together with such other information as the regulations may require.

"4. The application and one of the duplicates of the plan and description of the land and all other material filed with the application shall be transmitted to the Department together with a statement of the opinion of the local board thereon."

That is all. That is all the local board does, they just express their opinion thereon and the Department consider it. But as far as I know, they do not go any further. They consult their local planning board and require their opinion, but I think they could consult their local planning board and require their consent, but it has not been the practice to do that.

THE CHAIRMAN: I would anticipate that this Committee will welcome something along the line you suggest, that is something dealing in some way with the problem you suggest when they make their recommendations to the Legislature. Your thought is very sound, and from the reception it has received by the Committee I would expect it would be considered. We are indebted to you, Mr. Kent for coming up this morning.

DOCTOR PEQUEGNAT: Mr. Chairman, and Gentlemen of the Committee, I do not know if you wish to have my contribution by way of exposure to questions or by way of initial comment?

THE CHAIRMAN: I am sure you have some thoughts.

DOCTOR PEQUEGNAT: The terms of reference as introduced by Controller Brand and Alderman Dennison are not of a type which would come under the Department of Public Health and my suggestions are largely precluded. When we get into the field introduced by Mr. Kent, the health authority becomes more directly interested.

That has been dealt with very well by him in the matter of division of responsibility. When speaking to Doctor Berry last evening, he intimated that this question had already been introduced into yesterday's discussion and would probably be dealt with by this Committee.

We do feel while the Board of Health carries

the responsibility. There are always certain responsibilities which the owners of cemeteries bear to the Department, and they have a working arrangement between the cemeteries and the local board of health, so that the local board of health will have current knowledge of what is going on.

It has never been a problem in Toronto. We have always had co-operation with these people. When our inspector goes to the cemetery, if he does not know, he can quickly become informed. In many cases, we have no official information from a higher level of what the requirements are in respect to individual cemetery boards.

THE CHAIRMAN: What is your opinion as to who should have any oversight that the municipality has over the cemetery. The Department of Health I imagine passes it along to the local board of health. The thought in my mind was regarding proper interment and that sort of thing. Interment has become generally good, I expect, and now the great interest in cemeteries is above ground rather than below ground.

DOCTOR PEQUEGNAT: That is exactly to what I am referring and the matter of business relations between the public and the people who conduct the burial grounds is far afield from public health. However, as someone must administer it, it stays with those who had the primary

interest.

THE CHAIRMAN: If the proper regulations were there, you would have no objection to them still having that responsibility?

DOCTOR PEQUEGNAT: Personally, no. I cannot speak officially for the Board of Health but, personally my answer is "no".

MR. ROOT: Alderman Dennison, I believe, mentioned a cemetery which is developed out on the corner of No. 27 Highway. Who recommended that a cemetery be established on heavy clay soil where the water lies? I know the corner, I pass by frequently, and I am wondering what local authority said that was a suitable place. Was it the City of Toronto?

DOCTOR PEQUEGNAT: No, that is outside of our municipality.

MR. ROOT: Will plots be sold to people in Toronto?

DOCTOR PEQUEGNAT: Yes.

MR. ROOT: Who has the responsibility for that?

DOCTOR PEQUEGNAT: There is no unification of health authority and there will not be for many, many years.

THE CHAIRMAN: I might say to Mr. Root that it is not the duty of this Committee to find fault with things which have been done, so much as it is to bring in

recommendations which might better things in the future.

MR. ROOT: I am saying that if what Mr. Denison said is true and that is not the proper place for a cemetery, what should be done?

THE CHAIRMAN: The course they follow is, they apply to the local board of health and get the approval from the Provincial Board of Health. Nobody recommended it except the person who established the cemetery.

DOCTOR PEQUEGNAT: This very thing was for the benefit of Toronto, but it might prompt us to leave the thing at a provincial level.

THE CHAIRMAN: That is why I asked the question of Mr. Kent, whether or not, because of the interwoven intricacies of cemetery establishments so often outside the boundary of their own municipality, it could be handled in a proper way locally.

DOCTOR PEQUEGNAT: Speaking specifically, we have had no problem.

THE CHAIRMAN: I am just supposing, for instance, the township of Durham outside Toronto -- and it has been said that townships surrounding large cities are not very fond of them, and it may be true they are not -- someone in the City of Toronto cemetery institution wants to establish a cemetery. They go out and they do not care where they establish it at all, as long as it does not interfere, as

pointed out by Mr. Thomas, with their assessment. If they have 300 acres, they lose the assessment on 300 acres. Would you ever get the local people to take the proper interest in that cemetery?

DOCTOR PEQUEGNAT: Not in a cemetery which is largely used by another territory.

MR. ALLEN: If the cemetery is abandoned, then the local municipality would be responsible for its upkeep.

THE CHAIRMAN: Yes. Of course if you are as good a committee as I think you are, when you get finished there will not be any cemeteries that are established now which will not have sufficient permanent upkeep money to see they are run properly.

I think that is one of the things which must be considered.

MR. ALLEN: I think it must.

THE CHAIRMAN: It has been pointed out by Mr. Allen, if a cemetery became abandoned, it becomes a charge on the municipality which did not want it in the first place.

MR. ROOT: Regarding the township of Etobicoke, if that is where the cemetery is that I have been speaking about, I am wondering if they said, "No, this is not a suitable site. We will not have that cemetery."

THE CHAIRMAN: I think so.

DOCTOR PEQUEGNAT: It is their prerogative.

THE CHAIRMAN: I think a great many years ago in Hamilton, they had a great difficulty in getting a cemetery site. The township did not want the cemetery placed where the City of Hamilton wanted it located.

MR. ROOT: Why would they want a cemetery anyway?

THE CHAIRMAN: You might place a cemetery where the surrounding property was residential and the owner of that property might feel it lowered the value from a real estate point of view.

MR. ALLEN: Most good cemeteries are good residential property. If they are good residential properties they have welldrained soil, natural drainage, etc.

DOCTOR PEQUEGNAT: Another thing, the Province has always retained the local autonomy and if the local people do not care, the Province can always step in and see the thing is done.

THE CHAIRMAN: They do not like to. If there are no further questions, I want to thank you Doctor Pequegnat for coming up this morning. We feel those who have appeared before the Committee have been very kind and very co-operative.

CONTROLLER BRAND: I was going to say something in conclusion, if I may. I was listening to the discussion

carried on between Mr. Kent and Doctor Pequegnat and the Committee through you as Chairman. I thought I should leave this thought with you that we are here with the authority of the City Council on one specific matter.

I understand your Committee wants to investigate the various aspects of this work and therefore we have become involved in matters other than that which we presented to you.

The thought I would like to leave with you is that our people, expressing themselves on general matters of cemeteries, are peculiarly situated in my mind.

We have had no trouble with the Toronto Burial Trust Fund, which has operated very efficiently and satisfactorily to the citizens of Toronto.

At this moment, I do not think any more burial grounds will be created within the City of Toronto proper, so it is rather unfair for us to express an opinion as to how burial grounds will be operated and directed when most of those burial grounds probably will be in municipalities outside of Toronto.

THE CHAIRMAN: We are very glad to have your personal opinion as a citizen of the Province of Ontario.

CONTROLLER BRAND: I thought I should say those words in closing.

THE CHAIRMAN: Yes. We are very pleased to have heard you.

MR. M. JOHNSTON (Manager, Garston Memorial Bronze Company, Toronto): Gentlemen, I am going to be as brief as I possibly can. My name is Millar Johnston and I represent the Garston Memorial Bronze Company of Toronto. Our company is set up solely as a sales company, for the purpose of selling bronze plaques in Park Lawn-type cemeteries. In definition of the words "Park Lawn", it is a cemetery operated without tombstones.

Eighty percent or more of our sales come from an American syndicate known as "Memorial Gardens Association", for their properties.

If I may make a statement, I was at one time employed as a salesman for Resthaven Memorial Gardens. I do not know the legality of it, but I know where the orders come from.

I am only going to speak to you this morning regarding one principle in connection with our selling of these bronze plaques. Because of the installation of a competitive firm, selling bronze has to pay for itself and has to charge the public a certain amount.

A bronze plaque or a stone on a Park Lawn-type cemetery is of course laid down on the ground. If it were on top of the ground, it would be unsatisfactory to the extent it could become a burden on the cemetery or the municipality as time went on. Therefore it is installed

under the ground.

Each cemetery has its own way of doing this and I speak now in connection with Memorial Gardens, it is installed with a three inch border of cement around it and put down to a depth of four inches.

THE CHAIRMAN: Could we get this clear as you go along. I am lost regarding your installation. I think the Committee should understand how it is installed. What shape is it?

MR. JOHNSTON: It is immaterial.

THE CHAIRMAN: Is it a flat?

MR. JOHNSTON: Yes.

THE CHAIRMAN: With bolts?

MR. JOHNSTON: That is what I was coming to.

THE CHAIRMAN: You said, three inches of concrete.

MR. JOHNSTON: I see I am speaking too fast. Our particular bronze is of a rectangular shape much longer than it is wide, but it is square to that extent.

The cement border goes out three inches from the edge of the bronze all the way around, so that you have a cement border of three inches for a depth of roughly four inches.

THE CHAIRMAN: How deep does it go into the ground?

The first part of the paper discusses the importance of the study of the history of the United States. It is argued that a knowledge of the past is essential for a full understanding of the present. The author then goes on to discuss the various factors that have shaped the development of the United States, including the role of the government, the influence of the economy, and the impact of the culture.

In the second part of the paper, the author examines the role of the government in the development of the United States. It is argued that the government has played a crucial role in shaping the country's history, from the early years of settlement to the present day. The author then discusses the various ways in which the government has influenced the economy and the culture, and the impact of these influences on the development of the United States.

The third part of the paper discusses the influence of the economy on the development of the United States. It is argued that the economy has played a crucial role in shaping the country's history, from the early years of settlement to the present day. The author then discusses the various ways in which the economy has influenced the government and the culture, and the impact of these influences on the development of the United States.

The final part of the paper discusses the impact of the culture on the development of the United States. It is argued that the culture has played a crucial role in shaping the country's history, from the early years of settlement to the present day. The author then discusses the various ways in which the culture has influenced the government and the economy, and the impact of these influences on the development of the United States.

MR. JOHNSTON: Four inches in Memorial Gardens.

THE CHAIRMAN: You have not relieved the possibility of heaving.

MR. JOHNSTON: I did not say that. If they wish to do that it is their business. I am only interested in the cost of installation. I have some letters here from different cemeteries. The first one I would like to read is of the cost of installation to the Toronto General Burying Grounds.

"Gentlemen:-

In reply to your letter of September 7th, 1953, the charges for building foundations for bronze markers including necessary installation etc. under the Trustees' present Schedule of Charges are as follows:

8" x 12"	\$ 7.50
13" x 24"	16.00
13" x 42"	29.20

The above foundations are all built to the full size of the marker, to a depth of 4 feet and of 2500 lb. concrete.

You understand, of course, that bronze markers cannot be installed in the cemeteries operated by the Trustees, until the proposed amendments to the Trustees' Rules & Regulations have been approved by the Ontario Department of Health.

In other words, we have asked for the approval of the Toronto General Burying Grounds for the sale and installation of our bronze in their properties, but that has not been passed by the Board. Their installations go down 4 feet as a minimum solid concrete with a 3 inch border around it straight down. For 8" x 12" they charge \$7.50. For 13" x 24" they charge \$16.00, and for 13" x 42" they charge \$29.20.

The next letter I would like to read is from the Woodland Cemetery in London, Canada:

"Dear Sirs:

Replying to your recent request for our rates covering the installation of bronze ground markers. We wish to point out that our regulations demand that all monuments and all specified ground markers be set on a permanent foundation. Our experience in this line has shown us that in order to guarantee such permanency, a foundation of not less than five feet in depth is necessary.

For the sizes you suggest, the following charges are made,

Natural stone	(Granite or Marble)
0'8" x 0'10"	\$ 7.50
1'1" x 2'0"	13.00
1'1" x 3'6"	20.00

" In the case of stone markers only, this price includes the setting. For bronze markers where bolts or pins are used an extra charge of \$3.00 is made to cover the extra labour involved."

Actually they go down five feet with the larger marker and four feet with the smaller marker. You have about 2500 lbs. of solid concrete when they go down four feet.

Here is the letter from the Westminster Memorial Park Cemetery, which is set up on the Park Lawn type of cemetery. In other words, they have no tombstones. They go down to a depth of four inches. This letter reads as follows:

"Dear Sirs: Re Marker Instalation Fee

Our price for setting markers in above named Cemetery for the named sizes are,

8" x 15"	\$10.00
13" x 24"	12.00
13" x 42"	15.00

Trusting this is the information you wish, I remain."

They are the same depth as the Memorial Gardens. We cannot get a definite price from them. We have been charged \$20.00 for the middle-class marker and \$35.00 for the larger one. If there were a cement man here, he

would know that the cost of that marker at \$35.00 includes one-tenth for the cement and the rest is profit. You must take out the cost of labour. I do not know what that is.

I have tried to open a branch office in London. I have tried to get their prices there and I can not. I have had instructions from them in a detrimental way, in a few words to "stay the hell out of there".

Most of the Memorial Gardens Cemeteries in Ontario, have no approval for installation, and we are not large enough to fight them. A cemetery in Ontario should have a distinct installation price which is comparable with the other cemeteries doing the same things, and it should be approved before they can bury anybody. The law is, it must be approved, but if they do not put in a request for approval they can go on for years like that.

THE CHAIRMAN: What was it you mentioned at the beginning of your talk when I asked you about heaving? I said there was no guarantee it would not heave and you said there was some place where they were being installed to a depth of four feet.

MR. JOHNSTON: Yes there is.

MR. ROOT: Memorial Gardens goes down four inches.

MR. JOHNSTON: And they charge \$35.00. The Toronto General Burying Grounds, which goes down five feet with solid concrete, only charge \$29.75. Woodland Cemetery

in London, charge \$20.00 to \$35.00 and go down five solid feet of concrete, which is below the frost line and it is impossible to heave. Memorial Gardens charges are absurd.

MR. ROOT: A four inch marker can heave.

MR. JOHNSTON: I do not believe it will heave in all cases but a cemetery interested in the permanent installation of one hundred years from now, should go down five feet.

THE CHAIRMAN: What was the last information you gave?

MR. JOHNSTON: The last letter I read was from Woodland Cemetery. They operate very much on the principle of the Toronto General Burying Grounds. It is a large cemetery in London. I just brought these three different cemeteries' letters to show you that we are not prejudiced in any way.

THE CHAIRMAN: Do you have a quotation from the Memorial Gardens?

MR. JOHNSTON: I cannot get it. I have asked for it. I would like to submit these letters to the Committee.

MR. ROOT: Do you know who makes the plaques for Memorial Gardens?

MR. JOHNSTON: Yes I do. Memorial Gardens buy the majority of their plaques from Matthews Bronze in

the United States. I have a picture showing the marker which is taken directly from their catalogue.

MR. HALL: Where are they located?

MR. JOHNSTON: In the United States. I have nothing to say about Matthews Bronze. They produce a good bronze but the price they charge for the installation is my sole concern here. If they charge more than we do, we will out-sell them.

MR. THOMAS (Ontario): Are their prices higher than yours?

MR. JOHNSTON: Absolutely.

THE CHAIRMAN: How do you conduct your business of selling? You must go to the person who has a plot or someone buried in a plot, and you conduct your business the same as a man who has a tombstone business?

MR. JOHNSTON: Very much the same.

THE CHAIRMAN: You go to the individual and you sell your plaque installed?

MR. JOHNSTON: No, we sell it at our selling price and inform the public of the cost of installation and they pay us, or they pay the cemetery. In most cases, they pay us and we supervise it and there is nothing wrong with the installation.

THE CHAIRMAN: You sell a plaque for so much money and you add on the cost of installation?

MR. JOHNSTON: We want the public to know what they are being charged.

THE CHAIRMAN: What would your plaques cost? Does the same size of plaque cost the same amount no matter how much scroll work is done, or do the prices agree with the amount of scroll work you do?

MR. JOHNSTON: No, the charge of the plaques are in sizes. I will give you a very brief idea.

THE CHAIRMAN: Do you have a price list?

MR. JOHNSTON: I have not one with me but I know the prices by heart. A single marker, which is the middle priced one, 24' x 12' and base, is \$99.50. That includes the scroll work. Perhaps a Masonic emblem is on it but there is no extra charge for that.

MR. THOMAS (Ontario): How much would it weigh?

MR. JOHNSTON: About 35 pounds.

MR. THOMAS (Ontario): For \$99.50?

MR. JOHNSTON: Yes. Would you like to know my competitors figures?

MR. HALL: Is the inscription extra?

MR. JOHNSTON: That is complete. Supposing the chap wishes us to inscribe the Masonic emblem, that is all included in that price. No matter how ornate they wish it, it is the same price. We have them from \$27.00 up.

THE CHAIRMAN: What is included in the \$27.00?

MR. JOHNSTON: That is the standard plot. We include the name, and the dates in the inscription.

THE CHAIRMAN: Plus the cost of installation?

MR. JOHNSTON: Yes, the cost of installation is additional. The public is paying more money than they should. There is no reason for those exorbitant prices of installation. If we quoted one price to the public they would think we were making that much money. We do not. We must pay that installation price.

THE CHAIRMAN: We will not go into it, but there are a great many costs which enter into a small job like that other than just pouring the concrete.

MR. JOHNSTON: It would take me half an hour to tell you how to make a marker alone. There is very much work in it.

THE CHAIRMAN: Can you give us the price of the usual ones? You gave us the price of the middle one, which is the single marker. Is the larger one a double marker?

MR. JOHNSTON: Yes, that would cover the space of two interments and would be double. It is 42" x 13" with a base which has a unique installation and swings in and out of the ground quite easily. It is made of solid bronze with two Bibles in each corner. Our price is

\$229.00 and that is a complete tomb. My competitors price is \$100.00 more. This marker will weigh close to 70 pounds.

THE CHAIRMAN: Can you tell us, as a matter of interest, how much the lettering is affected by the frost?

MR. JOHNSTON: From our history which we learned in school, we should all remember that bronze does not age. They are still digging up bronze objects which date from before Christ. Bronze will not wear out, frost and water will not affect it. It may darken but it will not wear.

MR. ALLEN: Grass cutting would not destroy it?

MR. JOHNSTON: No, it does not. If the men are careless, it could.

MR. ALLEN: Do you sell them to these Park Lawn Cemeteries and then they resell them?

MR. JOHNSTON: No, we are a sales agency and do our own selling. I employ my own salesmen and they, personally, contact the public just the same as the Memorial Gardens Association does. When they have a death they send a man around with their catalogue selling their plots.

MR. ROOT: Do Memorial Gardens allow any other group to sell bronze in their cemeteries?

MR. JOHNSTON: That would be creating a monopoly.

MR. ROOT: Will they allow anyone to do that?

MR. JOHNSTON: It is not a case of allowing. The law says they cannot create a monopoly. They do not want anybody else in their business and they are not very happy about this.

MR. ROOT: But there is nothing to stop you selling to someone buried in Memorial Gardens Cemetery?

MR. JOHNSTON: Legally, no. They make it as tough as possible but, legally, no.

MR. THOMAS (Ontario): Have you sold any of your plaques in Memorial Gardens?

MR. JOHNSTON: Yes, quite a few are installed in Resthaven and some in Glendale and the cemetery on No. 27 Highway.

MR. ROOT: You are criticizing the price?

MR. JOHNSTON: Some are charging \$20.00, \$21.00 and \$22.00 for five solid feet, and we are criticizing the fact that in their properties in Ontario some of them have no approved rates whatsoever. We are instructed that is what it is going to cost. They should have approval of rates before they go in, and the approval should be given by the Minister.

THE CHAIRMAN: Is there anyone who wanted to appear before the Committee and was not heard? We would be glad to wait a minute and listen to you.

Mr. Johnston
Mr. Wilkes

MR. WILKES (Assessment Commissioner for the City of Hamilton): Mr. Chairman, I would like to say a few words. I do not think this matter has been brought up before the Committee at any time, not this morning at any rate.

We are concerned in the City Council in Hamilton with the lack of any revenue to the City from these privately owned cemeteries. According to the Cemeteries Act they are exempt from taxation regardless of whether they are a profit making organization. We have a Memorial Gardens Cemetery in Hamilton now.

THE CHAIRMAN: Where is that?

MR. WILKES: On the Ancaster road, which we just recently annexed, and we more or less inherited the cemetery with it. It seems that the money which these people are taking out of the country should be considered, and there should be some revenue to the City from taxation. I do not say that this should apply to a non-profit cemetery, but they are an organization making a profit and they should at least be taxable for realty. I think there should be a business tax, because they are operating a business, but it would require a management and assessment act in order to make this amendment.

I think a recommendation from this Committee would go a long way to correct this situation.

It has been mentioned here this morning that when there is an installation of a cemetery in any municipality, they lose taxes. They surely do that, not only in regard to the value of the property itself, but in regard to homes which could have been erected on this tract of land. There should be some means of collecting a sufficient amount, I would think, from such an organization as the Memorial Gardens in Hamilton.

We know the first year they were in operation they sold over \$500,000. worth of lots. I think at the present time they are sold out and they have been operating for only three years. It certainly does not seem right that the City should not get taxes from that land.

THE CHAIRMAN: What would you think if you were a small township outside the city, and the Hamilton organization -- whatever it is called -- came out and bought 300 acres and decided to turn it into a non-profit cemetery?

MR. WILKES: It would make the small municipality very unhappy.

THE CHAIRMAN: Would you still say they should not be taxed?

MR. WILKES: Yes. I do not think a cemetery park ground which is operated by a Cemetery Board, or by anybody without profits should be taxed. I do not think

it would be fair to put that burden on them.

THE CHAIRMAN: Who pays for the cost of the operation of that cemetery, the person who buys the lot?

MR. WILKES: Yes, in the original purchase. But in order to get taxes in any way from the cemetery, there would have to be some sort of a fund set up because you could not go in and seize it for non payment of taxes. There would have to be some legislation to force them to put aside a portion of the profit for taxes, just as Perpetual Care money is set aside.

THE CHAIRMAN: Did you ever give any thought to some just way of managing that by the payment of a sum, the interest from which would go to pay taxes each year?

MR. WILKES: That is the only way I know it could be handled. In addition to the Perpetual Care Fund, a sum should be set aside from the purchase price to take care of taxes.

THE CHAIRMAN: My reason for asking about that is that taxes have become a very large item in every man's life, have they not?

MR. WILKES: They have. I hear about it regularly.

THE CHAIRMAN: I think I can say this to you: I have no idea what this Committee is going to do but I am sure they are going to consider the taxing of some cemeter-

ies anyway, but it is quite a problem, is it not?

MR. WILKES: It is.

MR. WHITNEY: With regard to the cemeteries they started, you said the lots are practically all sold now. Supposing there has been no adequate provision made, you assume there has not been because the money is gone as far as that is concerned.

This Memorial Gardens Association said it was their practice at the end of ten years to return the cemeteries to their employees who hold the stock.

If you had the power to impose taxation on that cemetery, which is now within the Hamilton district and the employees say you can no longer make a profit on this, you would have a cemetery to maintain yourself.

MR. WILKES: That could happen in any event. We could always be placed in that position of having to take it over at any time if the Perpetual Care Fund is not sufficient.

MR. WHITNEY: But the addition of taxes would make it worse.

MR. WILKES: They would have to figure out some way of getting it.

THE CHAIRMAN: Supposing the lots have all been sold and the company which owns that cemetery, which is White Chapel Memorial Gardens, is in reality the

employees. It is suggested that the stock be given to the employees at a certain time, and supposing the Perpetual Care Fund is only sufficient to pay for the upkeep of the cemetery. How are you going to get taxes? I am not arguing with you, I am simply asking you?

MR. WILKES: I realize it is a difficult proposition. I am one of the people who fell for the story and bought a lot in this cemetery. I am very well satisfied. I think it is a fine thing and I do not like the old-fashioned cemeteries with the stones sticking up. However, it might be possible if you made them taxable every plot owner would pay taxes. That would be impossible because you could not trace them after a few years. I do not know how it could be done but it should be done in any future Garden plan. If they were taxable, I do not know what would happen if they did not pay the taxes.

THE CHAIRMAN: You are closely associated with taxation, and you are not unkindly disposed towards it, I wonder if you could give this some thought and if you could come up with something which you think would be useful to us, if you would pass it on to this Committee.

MR. WILKES: I was just informed of this meeting a few days ago and I have been giving it some thought. I can see the difficulty in collecting the taxes, but if

I can think of any solution that might be worked out, I will pass it on.

MR. ROOT: Something has been going through my mind in connection with taxing profit cemeteries. We heard a statement here that Toronto will not establish any more cemeteries inside the City Limits, because there is no place to establish them. If they are going out into the municipality and establish a non-profit cemetery, that municipality is going to get no revenue. Do you not think there should be a certain amount of tax provided for in addition to the Perpetual Care Fund for all cemeteries, because the municipality must provide roads for the cemetery and certain other services? Should a city step out into a township, for example, and buy property and establish a cemetery and say, "You have lost so much assessment". Should it be taken care of in the Perpetual Care Fund?

MR. WILKES: It should not be any hardship if everyone were treated alike.

MR. ROOT: I wonder if you could discriminate between lawn-type and tombstone-type cemeteries?

MR. ALLEN (Middlesex South): In my opinion, from now on I do not think there should be any non-profit cemeteries. Why should there be? Why should the general public not have taxation on all cemeteries in the light of

present taxation being so high?

THE CHAIRMAN: Are you referring to non-taxable cemeteries?

MR. ALLEN (Middlesex South): Yes. Why should they be non-taxable?

THE CHAIRMAN: You have every right to your opinion and we will consider it when this Committee goes into its deliberations.

MR. ALLEN (Middlesex South): The average man buying a plot can pay a little more for it.

MR. HALL: A little while ago the remark was made that Toronto is not going to open any more cemeteries within its limits. The City of Toronto has provided cemeteries for all the municipalities around here. They have all buried their dead in the past for thirty miles around, and it is only right they have to go outside and get room.

There are only a very few pioneer cemeteries within thirty-five miles of Toronto. For the most part they have buried their people in Toronto.

MR. WILKES: Any municipality should get some recompense for having a cemetery in its limits, whether they are profit making or non-profit making.

THE CHAIRMAN: Your suggestions will certainly receive some serious consideration by this Committee.



-404-

The Committee will adjourn to meet again
to-morrow morning at 10:00 o'clock.

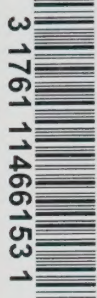
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---- Whereupon the further proceedings of this Committee
adjourned until Wednesday, September 16th, 1953, at
10:00 o'clock a.m.

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